



## AGM Treverbyn Community Trust 2025 – Annual Report

### Note from Chairperson



As the majority of you will be aware this has been the most challenging year for the Trust, where difficult decisions had to be made and our survival was in question.

For many years, the majority of our staff salary and community activity costs had been grant-funded. We had been fairly successful in gaining funding, especially during Covid and the two years that followed. However, in early 2024, we recognised that our grant funding was reducing and that the staff needed more support in

applying for grants, particularly when it came to obtaining longer-term, more strategic grants that offered core funding for staff.

Initiatives were put in place, but despite applying for numerous large grants, there was extremely stiff competition. As a result, the Trust only received £7,495 during the period July 2024 to February 2025. In that same period, grant applications with a total value of £944,742 were rejected. This led to a severe and devastating impact on our finances.

As a result in January 2025, the Board of Trustees had to make some extremely difficult decisions. We carefully considered the Trust's finances and recognised that we could no longer employ our staff and keep the Hall running. We, therefore, and with great reluctance, had to make the decisions to pause all staff led activities from February and give redundancy notices to our staff. This was an extremely sad time as many of the staff had worked with us for a number of years. After taking relevant legal advice, all staff were issued with formal redundancy notices and left in March. At the end of that month, they all received their statutory redundancy payments. I would like to take this opportunity to thank Amanda, Jen, Nick and Julia for their hard work over many years.

As a Board of Trustees, we had to quickly look at how, with the funds we still had available, we could continue to keep the Hall running for independent activities and hire. In mid-March Trustees took over the day-to-day management and running of the Hall. This included dealing with all bookings, hires, maintenance, finance and policies and processes that are required for a village hall to run successfully.

We have made some really positive steps thanks to the skills and dedication of the Trustees. Donald continues to remain as our Treasurer and now runs all day-to-day finances as well. With thanks to a donation from Imerys received in May and our IT whizz Tony, we have introduced Hallmaster, an online booking system which makes booking much easier for customers. We also have an updated website, [thehall.org.uk](http://thehall.org.uk), which includes a button where people can make a donation through our [Justgiving page](#). Caroline now manages our small but mighty group of volunteers who run the weekly micro-library and are making a fantastic effort at putting on new events. Jane Leopold manages all booking and phone inquiries through the Hall phone and email. Jane Cox continues as secretary and runs our Facebook page, while also being our designated Bingo caller. Doug continues to help with his DIY skills, supporting our 3 acres site. Shaun regularly opens the hall to hirers and is our 'eyes and ears' as he walks the dog. And David keeps us on the straight and narrow by leading on our insurance and engagement with the church. In amongst these wonderful trustees is me who helps with overall management of the Trust. Thank you, fellow Trustees, for the support you have given me over the last year.

Sadly, we have not yet been able to re start any activities that required staff input. However, Greenspace continues to be led by Nick in his own capacity, for which we are extremely grateful, and the Treverbyn Toddlers group have been able to continue thanks to independent donations and fee increases. The Walking Group – One Foot in the Clays – also continues, with membership fees being kindly donated to the Hall.



Our principal source of income is now Hall hire fees, and I am pleased to say, after some more marketing, more people are hiring the venue. This is helping ensure our financial sustainability.

The Board would like to express a huge “Thank You” for the continuing support of our regular hirers. These include Tracie who runs Pilates and Kettle Bells, Kate with School of Dance, Sheila with Tai-chi, Barbara with dog training and Tami with the Treverbyn Toddlers. Over the summer, we also welcomed as a new regular hirer Bugle Youth Club.

We would also like to thank the small group of very loyal volunteers for their continuing support - we could not manage without you especially during our fundraising events - Nick and his team for looking after our outdoor spaces and Julia our nocturnal cleaner.

We believe that the really challenging times are over and that with everyone’s support we can hopefully have a bright future and can continue to be the **Hall for All**.

## 2024-2025 Story

The purpose (charitable objects) of Treverbyn Community Trust (TCT) is to run a community hall and promote the provision of facilities for residents and improving conditions for them. Our aim is to foster a sense of community across Treverbyn and beyond, welcoming all with open arms.

Despite our most challenging year to date, we are pleased that as many independent activities as possible have continued to run over the last 12 months. Our volunteers have been key in keeping the Hall open, and we would like to thank all TCT volunteers, past and present, who have helped with the running of the Hall and activities. We would not have been unable to keep the Hall open since March without their support, dedication and enthusiasm.

In the absence of staff, all our volunteers have undergone a new induction process so that they feel confident in their role. They have completed safeguarding training which will be completed annually. Since August, four volunteers have received their Food and Hygiene Level 2 Certificate, with another four volunteers working through the course.

A small group of volunteers continue to offer their time to do general maintenance when needed and Nick and his amazing team help maintain our outside spaces. We are so very grateful for their effort and dedication.

One of the first activities that we restarted after the pause earlier on this year was the Treverbyn micro-library. Since April we have opened three times a week on Mondays 10:30-12pm, Wednesdays 9:30-11am, Thursdays 10:30-12pm - and we have added a further session on Tuesday afternoons during term time to coincide with the brand-new opening of our Community Café. We hope that parents and children from Treverbyn Academy will join us.



Volunteers and trustees have had great training from Simon Welsh, the Cornwall Council librarian, and he visits once a month to change the books and bring books that have been ordered by library users. Cornwall Council have also very kindly allowed us to have the use of one of their tablets so both volunteers and visitors can use it to access the internet. There are always two friendly volunteers on duty for each session to make all users of the service feel very welcome. They also are just happy to have a chat with anyone who wants to just pop into the Hall at these times – Everyone is very welcome!

We're also very excited about the recent opening of our Community Café. As one of the volunteers said "Surely much nicer to have cuppa and a piece of cake in the Hall, rather than wait in your car for your children to come out of school!" Fingers crossed it gets used as there a lot of delicious cakes being made by our lovely volunteers.

At the end of March, we formed a Fundraising Committee to help us raise much needed revenue. The first fundraiser was a Bingo evening in May which was really well attended and a great opportunity to meet so many people living our local area. This spurred us on to put on a Quiz night in June, which was also well attended and again a fantastic opportunity for the community to come together.



Our first car boot sale in July was unfortunately hampered by a road closure due to a water leak, which was such a shame as we had lots of people selling. Following further interest, we decided to put on another car boot sale in September, with a focus on equine items. Each of these events raised essential financial support for the Hall's running costs.

We have more fundraising events for the rest of the year. A Bingo night planned for October and a Quiz night at the end of November to start the Christmas period off with some fun. Please do come along and support!

We continue to promote Hall hire and we're really pleased to have been able to provide the Hall to local residents, private and public organisations for a range of events and celebrations. We've also really pleased that there has been some interest in hiring out the Really Lovely Van.

As a team we are all dedicated in ensuring the Hall remains open for use by our local community. If you would like to join us as a volunteer, please let us know. And please come along to some of our events or help us with a donation.

Thank you everyone

Board of Trustees



Registered charity number  
1186284  
Company number  
CE019546

Treverbyn Community Trust CIO

Report and Unaudited Accounts

30 June 2025



## Treverbyn Community Trust CIO

### Independent Examiners's Report to the Trustees of Treverbyn Community Trust

We report on the accounts of the charity for the year ended 30 June 2025 which are set out on the following pages.

#### Respective responsibilities of trustee and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

#### Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### Independent examiner's statement

In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Bennett Jones & Co  
Chartered Accountants  
22 Victoria Road  
St Austell  
Cornwall  
PL25 4QD

26/9/25.....(Date)



**Treverbyn Community Trust CIO**  
**Statement of Financial Activities**  
**for the year ended 30 June 2025**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Incoming resources</b>				
<i>Voluntary income:</i>				
Donations and grants	5,178	39,727	44,905	92,676
Capital grant released		26,699	26,699	28,432
<i>Activities for generating funds:</i>				
Fundraising activities	1,953		1,953	-
Investment income	888		888	3,893
<i>Charitable activities:</i>				
Hall fees, cafe income etc	14,773	-	14,773	11,095
<b>Total incoming resources</b>	<u>22,792</u>	<u>66,426</u>	<u>89,218</u>	<u>136,096</u>
<b>Resources expended</b>				
<i>Cost of generating funds</i>	(1,000)	1,600	600	1,740
<i>Charitable activities</i>	87,354	62,817	149,321	184,863
<i>Governance costs</i>	857	2,009	3,716	2,949
<b>Total resources expended</b>	<u>87,211</u>	<u>66,426</u>	<u>153,637</u>	<u>189,552</u>
<b>Net incoming resources before other recognised gains</b>	(64,419)	-	(64,419)	(53,456)
<b>Transfer in from Treverbyn Community Hall</b>	-	-	-	-
<b>Net movement in funds</b>	<u>(64,419)</u>	<u>-</u>	<u>(64,419)</u>	<u>(53,456)</u>
<b>Reconciliation of Funds</b>				
Total Funds brought forward	83,572	-	83,572	137,028
Total Funds carried forward	<u>19,153</u>	<u>-</u>	<u>19,153</u>	<u>83,572</u>

**Treverbyn Community Trust CIO**

Registered charity number: 1186284

Company number: CE019546

**Balance Sheet**

as at 30 June 2025

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	2	224,091	253,915
<b>Current assets</b>			
Debtors	3	5,153	4,164
Cash at bank and in hand		34,364	127,130
		<u>39,517</u>	<u>131,294</u>
<b>Creditors: amounts falling due within one year</b>	4	(26,829)	(57,312)
<b>Net current assets</b>		<u>12,688</u>	<u>73,982</u>
<b>Total assets less current liabilities</b>		<u>236,779</u>	<u>327,897</u>
<b>Creditors: amounts falling due after more than one year</b>	5	(217,626)	(244,325)
<b>Net assets</b>		<u>19,153</u>	<u>83,572</u>
<b>Capital and reserves</b>			
Unrestricted funds		19,153	83,572
<b>Total funds</b>		<u>19,153</u>	<u>83,572</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

There has been no requirement for the charity to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Trustee

Approved by the board on 25/09/25 (Date)

G Wilson

G. WILSON

Chair of Trustees

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

***Fund accounting***

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through terms of an appeal.

***Incoming resources***

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

***Resources expended***

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and building improvements	over the remaining term of the lease
Plant and machinery	over 3 years
Motor vehicles	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.



**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

**2 Tangible fixed assets**

	<b>Building improvements £</b>	<b>Plant and machinery etc £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 July 2024	324,752	18,037	96,741	439,530
Disposals	-	-	(18,350)	(18,350)
At 30 June 2025	<u>324,752</u>	<u>18,037</u>	<u>78,391</u>	<u>421,180</u>
<b>Depreciation</b>				
At 1 July 2024	107,912	18,037	59,666	185,615
Charge for the year	10,476	-	15,678	26,154
Disposals	-	-	(14,680)	(14,680)
At 30 June 2025	<u>118,388</u>	<u>18,037</u>	<u>60,664</u>	<u>197,089</u>
<b>Net book value</b>				
At 30 June 2025	<u>206,364</u>	<u>-</u>	<u>17,727</u>	<u>224,091</u>
At 30 June 2024	<u>216,840</u>	<u>-</u>	<u>37,075</u>	<u>253,915</u>

<b>3 Debtors</b>	<b>2025 £</b>	<b>2024 £</b>
Trade debtors	5,153	4,038
Other debtors	-	126
	<u>5,153</u>	<u>4,164</u>

<b>4 Creditors: amounts falling due within one year</b>	<b>2025 £</b>	<b>2024 £</b>
Trade creditors	2,811	7,290
Grants received in advance	17,258	47,490
Deposits received in advance	1,400	1,158
Other taxes and social security costs	5,360	1,374
	<u>26,829</u>	<u>57,312</u>

Grants received in advance refers to grant funding applied for and received by the end of the year but not yet expended on the particular project.

<b>5 Creditors: amounts falling due after one year</b>	<b>2025 £</b>	<b>2024 £</b>
Balance of capital grant	<u>217,627</u>	<u>244,325</u>

**Treverbryn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

**6 Designation of funds**

Restricted Funds do not form part of the charity reserves at present. Any specific grants applied for and received, but not wholly spent at the Balance Sheet date will be required for defined spending in the subsequent accounting period and as such are disclosed as part of Creditors: Amounts falling due within one year.

**7 Other information**

Treverbryn Community Trust is a Charitable Incorporated Organisation and is based at Treverbryn Road, Treverbryn, near Stenalees PL26 8TL in Cornwall. It is registered at Companies House in England & Wales and also with the Charity Commission.



**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

<b>8 Total resources expended</b>	<b>Cost of generating £ funds</b>	<b>Charitable £ activities</b>	<b>Governance £</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Costs directly allocated to activities</b>					
Cafe purchases		2,114		2,114	3,802
Food larder costs		1,011		1,011	-
Food bag costs and consumables		275		275	6,731
Activity costs		233		233	1,428
Project delivery		542		542	(290)
Crisis grant		1,190		1,190	1,024
Staff training and welfare		275		275	1,190
Uniform and protective clothing		-		-	419
Rent and rates		439		439	1,195
Light and heat		4,167		4,167	5,764
Garden expenses		415		415	882
Cleaning and waste removal		1,453		1,453	1,463
Insurance		1,297		1,297	2,659
Software		2,597		2,597	3,504
Repairs and maintenance		2,371		2,371	5,472
Depreciation		26,154		26,154	31,112
(Profit)/loss of sale of asset		(3,830)		(3,830)	-
Provision for bad debts		200		200	1,000
Accountancy fees		4,050		4,050	3,130
Solicitors fees		-	850	850	-
Other legal and professional costs		-	351	351	803
<b>Support costs allocated to activities</b>					
Wages and salaries	1,600	89,819	1,600	93,019	80,508
Session staff		10,278		10,278	19,685
Pensions		-		-	-
Temporary staff and recruitment		-		-	120
Volunteer expenses		247		247	1,416
Travel and subsistence		308		308	601
Van running costs		2,352		2,352	6,233
Telephone		585	65	650	799
Postage		-	-	-	60
Stationery and printing		-	302	302	1,865
Subscriptions and licences		226		226	1,179
Bank charges			85	85	139
Interest payable			463	463	-
Fundraising consultants	(1,000)			(1,000)	140
Advertising		160		160	1,077
Sundry		393		393	39
	600	149,321	3,716	153,637	189,552

**Treverbryn Community Trust CIO**  
**Detailed profit and loss account**  
**for the year ended 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Revenue grants	39,727	83,297
Capital grant released	26,699	28,432
Activities	1,186	4,753
General donations	5,178	9,379
Serviced room use	10,212	538
Luvly van hire	658	1,404
Café and bar	2,147	4,777
Charity shop and Food Bag sales	415	266
Fundraising	1,953	-
Renewable Heat Incentive income	1,134	683
Sales discounts	(979)	(1,326)
	<u>88,330</u>	<u>132,203</u>
<b>Direct costs</b>		
Cafe and bar purchases	2,114	3,802
Fundraising costs	275	6,731
Food larder costs	1,011	-
Activity costs	233	5,831
Project delivery	542	(290)
Crisis grant	1,190	1,024
Van running costs	2,352	6,233
	<u>7,717</u>	<u>23,331</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	93,019	80,508
Session staff	10,278	19,685
Temporary staff and recruitment	-	120
Staff training and welfare	275	1,190
Uniform and protective clothing	-	419
Volunteer expenses	247	1,416
Travel and subsistence	308	601
	<u>104,127</u>	<u>103,939</u>
Premises costs:		
Rent and rates	439	1,195
Light and heat	4,167	5,764
Garden expenses	415	882
Waste removal and cleaning	1,453	1,463
	<u>6,474</u>	<u>9,304</u>

**Treverbryn Community Trust CIO**  
**Detailed profit and loss account**  
**for the year ended 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
General administrative expenses:		
Telephone and internet	650	799
Postage	-	60
Stationery and printing	302	1,865
Subscriptions and licences	226	1,179
Bank charges	85	139
Insurance	1,297	2,659
Software	2,597	3,504
Repairs and maintenance	2,371	5,472
Depreciation	26,154	31,112
(Profit)/Loss of sale of assets	(3,830)	-
Bad debts	200	1,000
Sundry expenses	393	39
	<u>30,445</u>	<u>47,828</u>
Legal and professional costs:		
Accountancy fees	4,050	3,130
Solicitors fees	850	-
Fundraising consultants	(1,000)	140
Advertising and PR	160	1,077
Other legal and professional	351	803
	<u>4,411</u>	<u>5,150</u>
	<u>145,457</u>	<u>166,221</u>



Registered charity number  
1186284  
Company number  
CE019546

Treverbyn Community Trust CIO

Report and Unaudited Accounts

30 June 2025

## Treverbyn Community Trust CIO

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#### Basis of independent examiner's report

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(1) which gives us reasonable cause to believe that in any material respect the requirements:

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Chartered Accountants  
22 Victoria Road  
St Austell  
Cornwall  
PL25 4QD

26/9/25.....(Date)



**Treverbyn Community Trust CIO**  
**Statement of Financial Activities**  
**for the year ended 30 June 2025**

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<b>Net incoming resources before other recognised gains</b>	(64,419)	-	(64,419)	(53,456)
<b>Transfer in from Treverbyn Community Hall</b>	-	-	-	-
<b>Net movement in funds</b>	<u>(64,419)</u>	<u>-</u>	<u>(64,419)</u>	<u>(53,456)</u>
<b>Reconciliation of Funds</b>				
Total Funds brought forward	83,572	-	83,572	137,028
Total Funds carried forward	<u>19,153</u>	<u>-</u>	<u>19,153</u>	<u>83,572</u>

**Treverbyn Community Trust CIO**

Registered charity number: 1186284

Company number: CE019546

**Balance Sheet**

as at 30 June 2025

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	2	224,091	253,915
<b>Current assets</b>			
Debtors	3	5,153	4,164
Cash at bank and in hand		34,364	127,130
		<u>39,517</u>	<u>131,294</u>
<b>Creditors: amounts falling due within one year</b>	4	(26,829)	(57,312)
<b>Net current assets</b>		<u>12,688</u>	<u>73,982</u>
<b>Total assets less current liabilities</b>		<u>236,779</u>	<u>327,897</u>
<b>Creditors: amounts falling due after more than one year</b>	5	(217,626)	(244,325)
<b>Net assets</b>		<u>19,153</u>	<u>83,572</u>
<b>Capital and reserves</b>			
Unrestricted funds		19,153	83,572
<b>Total funds</b>		<u>19,153</u>	<u>83,572</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

There has been no requirement for the charity to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Trustee

Approved by the board on 25/09/25 (Date)

G Wilson

G. WILSON

Chair of Trustees

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

***Fund accounting***

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through terms of an appeal.

***Incoming resources***

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

***Resources expended***

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and building improvements	over the remaining term of the lease
Plant and machinery	over 3 years
Motor vehicles	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.



**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

**2 Tangible fixed assets**

	<b>Building improvements £</b>	<b>Plant and machinery etc £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 July 2024	324,752	18,037	96,741	439,530
Disposals	-	-	(18,350)	(18,350)
At 30 June 2025	<u>324,752</u>	<u>18,037</u>	<u>78,391</u>	<u>421,180</u>
<b>Depreciation</b>				
At 1 July 2024	107,912	18,037	59,666	185,615
Charge for the year	10,476	-	15,678	26,154
Disposals	-	-	(14,680)	(14,680)
At 30 June 2025	<u>118,388</u>	<u>18,037</u>	<u>60,664</u>	<u>197,089</u>
<b>Net book value</b>				
At 30 June 2025	<u>206,364</u>	<u>-</u>	<u>17,727</u>	<u>224,091</u>
At 30 June 2024	<u>216,840</u>	<u>-</u>	<u>37,075</u>	<u>253,915</u>

<b>3 Debtors</b>	<b>2025 £</b>	<b>2024 £</b>
Trade debtors	5,153	4,038
Other debtors	-	126
	<u>5,153</u>	<u>4,164</u>

<b>4 Creditors: amounts falling due within one year</b>	<b>2025 £</b>	<b>2024 £</b>
Trade creditors	2,811	7,290
Grants received in advance	17,258	47,490
Deposits received in advance	1,400	1,158
Other taxes and social security costs	5,360	1,374
	<u>26,829</u>	<u>57,312</u>

Grants received in advance refers to grant funding applied for and received by the end of the year but not yet expended on the particular project.

<b>5 Creditors: amounts falling due after one year</b>	<b>2025 £</b>	<b>2024 £</b>
Balance of capital grant	<u>217,627</u>	<u>244,325</u>

**Treverbryn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

**6 Designation of funds**

Restricted Funds do not form part of the charity reserves at present. Any specific grants applied for and received, but not wholly spent at the Balance Sheet date will be required for defined spending in the subsequent accounting period and as such are disclosed as part of Creditors: Amounts falling due within one year.

**7 Other information**

Treverbryn Community Trust is a Charitable Incorporated Organisation and is based at Treverbryn Road, Treverbryn, near Stenalees PL26 8TL in Cornwall. It is registered at Companies House in England & Wales and also with the Charity Commission.



**Treverbyn Community Trust CIO**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

<b>8 Total resources expended</b>	<b>Cost of generating funds</b>	<b>Charitable activities</b>	<b>Governance</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Costs directly allocated to activities</b>					
Cafe purchases		2,114		2,114	3,802
Food larder costs		1,011		1,011	-
Food bag costs and consumables		275		275	6,731
Activity costs		233		233	1,428
Project delivery		542		542	(290)
Crisis grant		1,190		1,190	1,024
Staff training and welfare		275		275	1,190
Uniform and protective clothing		-		-	419
Rent and rates		439		439	1,195
Light and heat		4,167		4,167	5,764
Garden expenses		415		415	882
Cleaning and waste removal		1,453		1,453	1,463
Insurance		1,297		1,297	2,659
Software		2,597		2,597	3,504
Repairs and maintenance		2,371		2,371	5,472
Depreciation		26,154		26,154	31,112
(Profit)/loss of sale of asset		(3,830)		(3,830)	-
Provision for bad debts		200		200	1,000
Accountancy fees		4,050		4,050	3,130
Solicitors fees		-	850	850	-
Other legal and professional costs		-	351	351	803
<b>Support costs allocated to activities</b>					
Wages and salaries	1,600	89,819	1,600	93,019	80,508
Session staff		10,278		10,278	19,685
Pensions		-		-	-
Temporary staff and recruitment		-		-	120
Volunteer expenses		247		247	1,416
Travel and subsistence		308		308	601
Van running costs		2,352		2,352	6,233
Telephone		585	65	650	799
Postage		-	-	-	60
Stationery and printing		-	302	302	1,865
Subscriptions and licences		226		226	1,179
Bank charges			85	85	139
Interest payable			463	463	-
Fundraising consultants	(1,000)			(1,000)	140
Advertising		160		160	1,077
Sundry		393		393	39
	600	149,321	3,716	153,637	189,552

**Treverbyn Community Trust CIO**  
**Detailed profit and loss account**  
**for the year ended 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Revenue grants	39,727	83,297
Capital grant released	26,699	28,432
Activities	1,186	4,753
General donations	5,178	9,379
Serviced room use	10,212	538
Luvly van hire	658	1,404
Café and bar	2,147	4,777
Charity shop and Food Bag sales	415	266
Fundraising	1,953	-
Renewable Heat Incentive income	1,134	683
Sales discounts	(979)	(1,326)
	<u>88,330</u>	<u>132,203</u>
<b>Direct costs</b>		
Cafe and bar purchases	2,114	3,802
Fundraising costs	275	6,731
Food larder costs	1,011	-
Activity costs	233	5,831
Project delivery	542	(290)
Crisis grant	1,190	1,024
Van running costs	2,352	6,233
	<u>7,717</u>	<u>23,331</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	93,019	80,508
Session staff	10,278	19,685
Temporary staff and recruitment	-	120
Staff training and welfare	275	1,190
Uniform and protective clothing	-	419
Volunteer expenses	247	1,416
Travel and subsistence	308	601
	<u>104,127</u>	<u>103,939</u>
Premises costs:		
Rent and rates	439	1,195
Light and heat	4,167	5,764
Garden expenses	415	882
Waste removal and cleaning	1,453	1,463
	<u>6,474</u>	<u>9,304</u>

**Treverbryn Community Trust CIO**  
**Detailed profit and loss account**  
**for the year ended 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
General administrative expenses:		
Telephone and internet	650	799
Postage	-	60
Stationery and printing	302	1,865
Subscriptions and licences	226	1,179
Bank charges	85	139
Insurance	1,297	2,659
Software	2,597	3,504
Repairs and maintenance	2,371	5,472
Depreciation	26,154	31,112
(Profit)/Loss of sale of assets	(3,830)	-
Bad debts	200	1,000
Sundry expenses	393	39
	<u>30,445</u>	<u>47,828</u>
Legal and professional costs:		
Accountancy fees	4,050	3,130
Solicitors fees	850	-
Fundraising consultants	(1,000)	140
Advertising and PR	160	1,077
Other legal and professional	351	803
	<u>4,411</u>	<u>5,150</u>
	<u>145,457</u>	<u>166,221</u>

